



Indiana Department of Education
SUPPORTING STUDENT SUCCESS

Room 229 State House • Indianapolis, IN 46204-2798 • 317/232-0509

M E M O R A N D U M

TO: State Board of Education
FROM: Bill Riley
SUBJECT: IC 21-10-3-4 Requirement
DATE: May 30, 2007

Indiana Code 21-10-3-4 provides:

Sec. 4. (a) The state board, assisted by the office of management and budget, the division of school finance of the department, and school corporation officials, shall analyze each school corporation's expenses for the 2004-2005 and 2005-2006 school years to determine how much each school corporation spent, from whatever source, directly or indirectly, on the following categories of expenditures:

- (1) Student academic achievement expenditures.
- (2) Student instructional support expenditures.
- (3) Overhead and operational expenditures.
- (4) Nonoperational expenditures.

The state board shall determine the types of expenses that are included in each category set forth in subdivisions (1) through (4). The sum of all expenditures under subdivisions (1) through (4) by a school corporation must equal the total amount of expenditures by the school corporation for the year being analyzed...

...(c) Not later than June 30, 2007, the state board shall report the results of the analysis under subsection (a) to the state superintendent, the governor, and the general assembly.

At the March Board meeting, the Board received a recommendation for the definition of the four categories of expense as required under IC 21-10-3-4 (House Enrolled Act 1006-2006). The Board adopted those definitions.

The next step requires that the adopted definitions be applied to each school corporation and charter school and that the Board provide an analysis of these expenditure data to the

Governor, State Superintendent of Public Instruction, and Legislature not later than June 30, 2007.

The definition of the four categories was developed with input from various stakeholders, and the four categories were aggregated to arrive at Student Instructional Expenditures and All Other Expenditures. The analysis includes all expenditures, direct or indirect, reported by school corporations and charter schools, as required by the law.

The attached document reflects that analysis. The individual school corporation and charter school data are on the enclosed compact disk. Due to the size of the file (more than 150 printed pages), I have not printed it out for you. The file is set up in the same format you have seen previously, but in a school corporation and charter school sequence, with the state totals on the first page. We have the "detail" file that was used to produce the summary document on the CD. The larger document is more than 1,000 pages in length, and I have not printed it or captured it on CD. Our intent at this time is to post that information on the DOE website to permit access by the general public.

With the Board's approval, the attached document will be provided to the parties as required by the law.

TO: Honorable Mitch Daniels
Governor, State of Indiana

Honorable Dr. Suellen Reed
State Superintendent of Public Instruction

Members of the Indiana House of Representatives
Members of the Indiana Senate

Subject: Analysis of Public School Expenditures pursuant to PL 191-2006

Date: June 15, 2006

From: Indiana State Board of Education

SECTION 3, Chapter 3, Section 4 of P.L. 191-2006 requires the State Board of Education to define four categories of expenditures. These include (1) Student Academic Achievement Expenditures; (2) Student Instructional Support Expenditures; (3) Overhead and Operational Expenditures; and, (4) Nonoperational Expenditures. Section 5 of this SECTION and Chapter requires that beginning with the 2006-2007 school year, the Office of Management and Budget, shall analyze and report to the state board the progress each school corporation has made to improve the ratio of student instructional expenditures to all other expenditures for the previous school year.

The Department of Education established a work group to develop definitions of the categories of expenditures as required by the law. The work group included the Indiana School Boards Association, the Indiana Association of Public School Superintendents, the Indiana Association of School Business Officials, two practicing school superintendents, two practicing school business officials, representatives from the State Board of Accounts, Legislative Services Agency, Office of Management and Budget, along with Department school finance staff.

At its March meeting the State Board approved the definitions of the four categories of expense and the definition of Student Instructional Expenditures as recommended by the aforementioned work group.

The law requires the State Board to provide an analysis of school corporation expenditures, pursuant to the four categories as defined, to the Governor, State Superintendent of Public Instruction and the Indiana General Assembly not later than June 30, 2007.

The following definitions of the four categories of expenditure are used for this analysis:

Student Academic Achievement: Includes those direct expenditures related to instruction, providing instruction, instructional materials, instructional supervision whether within the school corporation or through a cooperative arrangement with another governmental unit or charter school. Activities dealing directly with the teaching of pupils, including teachers (salaries and related fringe benefits), teacher aides, principals, educational media services, textbooks, etc. This is identified as category 1.

Student Instructional Support: Includes expenditures for those services that provide administrative, technical, personal and logistical support to facilitate and enhance instruction of pupils. Pupil support services included in these expenditures are attendance, social work, guidance, health, psychological, speech, pathology, audiology, instruction/curriculum development, governing body direction and executive administration activities. This is identified as category 2.

Overhead and Operational: Includes expenditures for the operation of the school corporation. Areas included are fiscal services (budgeting, payroll, and accounting), operation and maintenance of facilities, security, pupil transportation, food services, purchasing, and technology. This is identified as category 3.

Nonoperational: Includes expenditures that are not instructional or operational. Expenditures included in this category are facilities acquisition and construction, purchase of non-instructional equipment, and debt service obligations. This is identified as category 4.

Further, **Student Instructional Expenditures** are defined as Student Academic Achievement Expenditures plus Student Instructional Expenditures.

All Other Expenditures are defined as **Overhead and Operational Expenditures** plus **Nonoperational Expenditures**.

Attachment 1 reflects the placement of the existing chart of expenditure accounts into each of the above four categories of expense. This expenditure format is prescribed by the Indiana State Board of Accounts and is required to be used by all public school corporations and charter schools to account for expenditures as it existed upon passage of the law.

Attachment 2 is a report of the school expenditures for the state as a whole, and individual school corporations as those expenditures are defined within the four categories of expense for school years 2004-2005 and 2005-2006. The report is displayed by source of funding to include property tax funds, other local funds, dedicated state funds, and dedicated federal funds. These expenditures include, as required by the law, all expenditures, directly or indirectly, made from whatever source.

Exceptions

Although this law requires capturing all expenditures, direct and indirect from whatever source, there are specific accounting procedures required for audit trail purposes that will result in the double counting of expense. There exist at least six accounts within the uniform chart of accounts prescribed by the State Board of Accounts that focus on either inter-fund transfers or repayment of temporary loan principal. The treatment of these specific expenditures is unique, and can result in counting the same dollar as being spent twice, thereby inflating the total expenditures.

Each time there is an expenditure transaction for any purpose, there is a check written and the soft copy of the check or warrant is attached to a claim document which enumerates the purpose of the payment. This procedure is followed (and provides an audit trail) for all expenditure transactions, whether the transaction is a payment to a

vendor for goods and/or services, or is a payment from one fund within the school corporation's accounting records to another fund within the corporation's accounting records, such as a legally permissible fund transfer.

In the case of a permissible fund transfer, when revenue is transferred from one fund (Fund A) to another (Fund B), that transfer is captured for accounting purposes as an expenditure from Fund A and is receipted into Fund B. At a later time when those same dollars are spent from Fund B to pay for a good or service, the expenditure is recorded a second time from Fund B and should be captured under one of the four categories. The initial exercise of writing the check to transfer dollars from Fund A to Fund B should not be captured as an expense at all.

A very similar situation occurs with the "retirement" or paying of principal for temporary loans. Under Indiana Laws, a public school corporation can issue tax anticipation warrants for cash flow purposes. These are issued in anticipation of taxes being collected and distributed within a county or multiple counties, depending on where the specific school corporation is situated. The proceeds from the temporary loan are spent to support the legally approved budget of the school corporation. When the dollars are spent, the purposes of those expenditures can be captured in one of the four categories provided under the law. At a later time, when the local tax settlement is made and the public school corporation receives the tax dollars, the temporary loan is repaid to the lending institution that originally bought the tax warrants. The repayment of the principal to the lending institution must be recorded as expenditure, effectively spending the same dollar or dollars a second time. Consequently, reported expenditures are inflated. Interest expense should be chargeable to one of the four categories, but the repayment of loan principal should not be shown as an expense for the purposes of this law. Specific account exceptions are shown in the chart of accounts identified as category 0. These accounts are excluded. These exceptions account for approximately 1.5% of total expenditures.

Employee Benefits

Additionally, employee benefits – in total – are accounted for under expenditure account 26490. Although selected employee benefit expenditures can be allocated to a specific expenditure category, such as official bonds, Teacher Retirement Fund, and other expense, other employee benefit expenditures cannot be directly allocated. For the purposes of this analysis, Public Employee's Retirement Fund, Social Security, workers compensation, group insurance, unemployment compensation, and severance/early retirement expenditures have been allocated to each of the respective categories above as a percentage of salary paid to employees captured in each of the individual expenditure categories (Academic Achievement, Instructional Support, Overhead and Operating and Nonoperational – as applies).

It should be noted that this approach, while representative on a state wide basis may not accurately portray a specific individual school corporation's employee benefit condition as each individual school corporation establishes their own participation in employee benefits (various group insurance programs, such as health, dental, vision, life, etc.) by either employee contract or by school board policy. The contract or school board policy defines each individual school corporation's plan design and levels of employee/employer contribution levels. Short of surveying each individual school

corporation to ascertain the precise allocation of these costs, the pro-ration on the basis of salaries has been used by the Department of Education for the purposes of reporting public school expenditures to the United States Office of Education's National Center for Education Statistics for at least the last decade.

The public school accounting chart of expenditure accounts effective January 1, 2008, will address the pro-ration as employee specific fringe benefits will be captured in each specific employee group expenditures and thereby be captured in the appropriate expenditure category.

Indiana public school corporations and charter schools expended \$10,442,813,189 in the 2005-2006 school year and \$10,626,018,662 in the 2006-2007 school year (not including excluded accounts).

	<u>2004-2005</u>	<u>2005-2006</u>
Academic Achievement	\$ 5,815,193,231	\$ 5,768,081,069
Instructional Support	\$ 664,244,435	\$ 677,337,779
Overhead and Operating	\$ 2,171,233,350	\$ 2,267,148,595
Nonoperational	\$ 1,792,142,174	\$ 1,913,451,219
Sub-total	<u>\$10,442,813,189</u>	<u>\$10,626,018,662</u>
Excluded Accounts	<u>\$159,644,880</u>	<u>\$165,595,885</u>
Grand Total of All Accounts	\$10,602,458,069	\$10,791,614,547
Student Instructional Expenditures	\$6,479,437,666 62.0%	\$6,445,418,848 60.7%
Other Expenditures	\$3,963,375,524 38.0%	\$4,180,599,814 39.3%

Note: One dollar variance is shown between the detail and total for the 2004-2005 school year. This is attributable to rounding.

The bar charts (attachment 3) reflect the frequency distribution of the percentage reported as expended for Student Instructional Expenditures by school corporations and charter schools in several of the associated sources of expenditure (funds). Bar charts 2 through 5 display a summary of property tax funds, other local funds, dedicated state funds and dedicated federal funds. Bar charts 6 through 12 display each property tax fund separately.

Bar chart 1 shows all expenditures from all sources (total of all funds expended). The two school corporations that reported zero expenditures in school year 2006 from all sources were charter schools, the East Chicago Urban Enterprise Academy and Flanner House Higher Learning which is closed. In school year 2005, Community Montessori, Inc. spent 23.1% of total expenditures for Student Instructional Expenditures and Irvington Community School spent 23.3%. In 2006, Community Montessori, Inc. spent 20.8%.

On the other end of Bar Chart 1, 100% of total expenditures made by the Andrew J. Brown Academy were Student Instructional Expenditures for both 2005 and 2006 school years. In 2005, two charter schools, 21st Century Fountain Square and 21st

Century Charter School of Gary, reflect Student Instructional Expenditures of over 99%. And, also in the 2005 school year, three charter schools, Signature School, Inc., Decatur Discovery Academy, Inc., and Rural Community Schools, Inc., all were over 90% in the broad category of Student Instructional Expenditures.

It should be noted that none of the Charter Schools reported any expenditures for Debt Service, Capital Projects or other like property tax supported funds. Accordingly, bar charts 4 through 11 reflect only public school Student Instructional Expenditures. The charts for Retirement/Severance Bonds, and both Transportation Fund charts reflect no Student Instructional Expenditures. The bar chart for Debt Service Fund does reflect one school corporation reporting at the 50% level for the 2004-2005 school year and one school corporation at the 10% expenditure level for Student Instructional Expense for the 2005-2006 school year. Both of these anomalies are believed to be the result of reporting/software issues. State law precludes expenditures from these funds being used for this purpose. Two additional property tax supported funds, the racial balance fund and the referendum fund, are not shown as separate property tax fund bar charts.

In the case of Special Education Pre-School, the Veritas Academy did report expenditures for the 2005 school year but reported no expenditures for the 2006 school year. Additionally, the Community Montessori Charter School reported expenditures from this fund for both the 2004-2005 and 2005-2006 school years. These are believed to be a reporting error because Charter Schools do not have taxing authority for this purpose.

With regard to Charter Schools the following observations are noted. Charter Schools with large increases in ADM relative to other expenses will quickly move into the high percentage of instructional expenditures. Charter Schools tend to contract out for bookkeeping purposes. Some companies budget all expenditures in the 11000 expenditure accounts, thus resulting in a large number of expenditures being captured shown as instructional. Further, if a Charter School receives funding prior to opening, they are required to complete a Form 9 (report of income and expenditures). This results in very small dollar amounts being shown in a particular expenditure category. Lastly, non-operating swings in expenditures (purchase and rehabilitation of buildings) can cause large swings in the total expenditures to instruction, particularly in the case of Charter Schools, because of their over-all small total expenditure size. Like swings can be seen as well in small school corporations. As additional new Charter Schools are brought on line, it is anticipated that these nuances will continue in the near future.

Attachment 1
Chart of expenditure accounts with categorization assignment.

10000	INSTRUCTION.....	1
11000	Regular Program	1
11025	Non Special Ed Preschool.....	1
11050	Full Day Kindergarten	1
11100	Elementary	1
11200	Middle/Junior High School.....	1
11300	High School	1
11350	Honors Diploma Award.....	1
11355	Academic Honors - High Ability Student Program.....	1
11400	Vocational Education.....	1
11410	Agriculture A	1
11420	Agriculture B	1
11430	Distributive Education	1
11440	Health Occupations.....	1
11450	Consumer and Homemaking.....	1
11460	Occupational Home Economics.....	1
11470	Business Education	1
11480	Industrial Education A	1
11490	Industrial Education B	1
11500	Vocational Education.....	1
11510	Cooperative Education.....	1
11520	Area School Participation	1
11590	Other Vocational Education Programs	1
11600	Alternative Education Programs	1
11610	Elementary	1
11620	Middle/Junior High School.....	1
11630	High School	1
11900	Other Regular Programs	1
11910	Competency Testing	1
11920	Project 4R.....	1
12000	Special Programs	1
12100	Gifted and Talented.....	1
12200	Mental Handicap.....	1
12210	Mild Mental Handicap	1
12220	Moderate Mental Handicap.....	1
12230	Mental Handicap.....	1
12300	Physical Impairment	1
12310	Orthopedic Impairment.....	1
12320	Multiple Handicap	1
12330	Visual Impairment	1
12340	Hearing Impairment.....	1
12350	Homebound.....	1
12400	Emotional Handicap.....	1
12410	Full Time.....	1
12420	All Others.....	1
12500	Culturally Different.....	1

Attachment 1

12510	Communication Disorders	1
12520	Compensatory	1
12600	Learning Disability	1
12610	Learning Disability - Full Time	1
12620	Learning Disability - All Others	1
12700	Equal Opportunity At Risk	1
12710	Equal Opportunity At Risk	1
12800	Special Education Preschool.....	1
12810	Special Education Preschool.....	1
12900	Other Special Programs	1
13000	Adult/Continuing Education Program	1
13100	Adult Basic Education	1
13200	Advanced Adult Education	1
13300	Occupational Programs.....	1
13600	Special Interest Programs	1
13900	Other Adult/Continuing Education Programs.....	1
14000	Summer School Programs.....	1
14100	Elementary	1
14200	Middle/Junior High School.....	1
14300	High School	1
15000	Enrichment Programs.....	1
15100	Non-Credit	1
16000	Remediation	1
16100	Remediation Testing	1
16200	Preventive Remediation	1
20000	SUPPORT SERVICES	
21000	Support Services - Pupils	
21100	Attendance and Social Work Services.....	2
21110	Service Area Direction.....	2
21120	Attendance Services.....	2
21130	Social Work Services.....	2
21140	Pupil Accounting	2
21190	Other Attendance and Social Work Services.....	2
21200	Guidance Services.....	2
21210	Service Area Direction.....	2
21220	Counseling Services.....	2
21230	Appraisal Services	2
21240	Information Services.....	2
21250	Records Maintenance.....	2
21290	Other Guidance Services.....	2
21300	Health Services	2
21310	Service Area Direction.....	2
21320	Medical Services.....	2
21330	Dental Services	2
21340	Nurse Services	2
21390	Other Health Services	2

Attachment 1

21400	Psychological Services.....	2
21410	Service Area Direction.....	2
21420	Psychological Testing	2
21430	Psychological Counseling.....	2
21490	Other Psychological Services	2
21500	Speech Pathology and Audiology Services	1
21510	Service Area Direction.....	1
21520	Speech Pathology Services	1
21530	Audiology Services	1
21590	Other Speech Pathology Services	1
21600	Special Education Administration	2
21610	Service Area Direction.....	2
21690	Other Special Education Administration	2
21700	Other Student Services.....	2
21710	Service Area Direction.....	2
21790	Other Student Services.....	2
22000	Support Services - Instruction Staff	
22100	Improvement of Instruction and Curriculum Services.....	2
22110	Service Area Direction.....	2
22120	Instruction and Curriculum Development	2
22130	Instructional Staff Training Services	2
22190	Other Improvement of Instruction and Curriculum Services	2
22200	Educational Media Services.....	1
22210	Service Area Direction.....	1
22220	School Library	1
22230	Audiovisual	1
22240	Educational Television.....	1
22250	Computer Assisted Instruction Services	1
22290	Other Educational Media Services.....	1
23000	Support Services - General Administration	
23100	Governing Body Services	
23110	Service Area Direction.....	2
23120	Service Area Assistants.....	2
23150	Legal Services	3
23160	Promotion Expense	3
23190	Other Governing Body Services	2
23200	Executive Administration	
23210	Office of the Superintendent.....	2
23220	Community Relations	2
23230	Staff Relations and Negotiations	3
23290	Other Executive Administration Services.....	2
24000	Support Services - School Administration	
24100	Office of the Principal.....	1
24900	Other Support Services - School Administration.....	2
25000	Support Services - Business	
25100	Direction of Business Support Services.....	3
25110	Office of the Business Manager.....	3
25200	Fiscal Services	3

Attachment 1

25210	Service Area Direction.....	3
25220	Budgeting.....	3
25230	Receiving and Disbursing Funds	3
25240	Payroll Services	3
25250	Financial Accounting.....	3
25260	Internal Auditing.....	3
25270	Property Accounting.....	3
25290	Other Fiscal Services	3
25291	Refund of Revenue	3
25292	Petty Cash	3
25293	Printed Forms.....	3
25295	Bank Service Charge.....	3
25296	Cash Change	3
25299	Other	3
25300	Facilities Acquisition and Construction.....	4
25310	Service Area Direction.....	4
25320	Land Acquisition and Development	4
25330	Professional Services	4
25340	Educational Specifications Development	4
25350	Building Acquisition, Construction and Improvement.....	4
25351	Building Acquisition, Construction and Improvements	4
25352	Energy Savings Contracts	4
25353	Skilled Craft Employees	3
25355	Sports Facilities.....	4
25360	Rent of Buildings, Grounds, Equipment.....	3
25370	Purchase of Moveable Equipment	4
25380	Purchase of Mobile or Fixed Equipment	4
25390	Other Facilities Acquisition and Construction.....	4
25400	Operation and Maintenance of Plant Services	3
25410	Service Area Direction.....	3
25420	Maintenance of Buildings	3
25430	Maintenance of Grounds.....	3
25440	Maintenance of Equipment	3
25450	Vehicle Maintenance (Other than buses).....	3
25460	Security Services.....	3
25470	Insurance (Other than buses)	3
25490	Other Operating and Maintenance of Plant	3
25500	Pupil Transportation Services	3
25510	Service Area Direction.....	3
25520	Vehicle Operation	3
25530	Monitoring Services.....	3
25540	Vehicle Servicing and Maintenance	3
25550	Purchase of School Buses	3
25560	Insurance on Buses	3
25570	Insurance on Pupils.....	3
25580	Contracted Transportation Services.....	3
25590	Other Student Transportation Services	3
25591	Bus Driver Training	3

Attachment 1

25600	Food Services.....	3
25610	Service Area Direction.....	3
25620	Food Preparation and Dispensing	3
25630	Food Delivery	3
25640	Food Purchases	3
25680	Distribution of School Lunch Reimbursements.....	3
25690	Other Food Services.....	3
25700	Internal Services.....	3
25710	Service Area Direction.....	3
25720	Purchasing.....	3
25730	Warehousing and Distributing	3
25740	Printing, Publishing, and Duplicating Services	3
25790	Other Internal Services	3
25800	Textbooks for Rent or Resale	
25810	Direction of Rental Service.....	1
25820	Textbooks and Repairs.....	1
25830	Distribution of Textbook Reimbursement	0
25840	Other Textbook Rental Service.....	1
25850	Direction of Resale Service	1
25860	Textbooks and Workbooks	1
25870	Materials and Supplies.....	1
25890	Other Textbook Resale Services.....	1
25900	Other Support Services - Business.....	3
25910	Judgments	3
25920	Ditch Assessments	3
25930	Easements	3
25940	Settlements.....	3
25950	Other Assessments (Penalties).....	3
26000	Support Services-Central	
26100	Direction of Central Support Services	3
26200	Planning, Research, Development and Evaluation	3
26300	Public Information Services.....	3
26400	Staff Services	
26410	Service Area Direction.....	2
26420	Employment and Placement	2
26430	Staff Accounting Services.....	2
26440	Inservice Training (Noninstructional).....	2
26450	Health Services	2
26490	Other Staff Services	
26491	Public Employees' Retirement Fund.....	prorate
26492	Social Security	prorate
26493	Workmen's Compensation	prorate
26494	Group Insurance.....	prorate
26495	Official Bonds.....	3
26496	Unemployment Compensation.....	prorate
26497	Teachers Retirement Fund	1
26498	Severance/Early Retirement Pay.....	prorate
26499	Other	3

Attachment 1

26500	Statistical Services	3
26600	Data Processing	3
26700	Technology Coordinator	2
26710	Technology Support and Maintenance	2
26900	Other Staff Services	3
29000	Other Support Services	3
30000	COMMUNITY SERVICES.....	3
31000	Direction of Community Services	3
32000	Community Recreation	3
33000	Civic Services	3
34000	Athletic Coaches	3
36000	Welfare Activities Services.....	3
37000	Nonpublic School Pupil Services	3
39000	Other Community Services.....	3
39100	Band Uniforms.....	3
39200	Contributions to Historical Societies	3
39400	Latch Key Kid Program	3
39500	Child Care Services.....	3
39600	Step Ahead.....	3
39900	Other Community Services.....	3
40000	NONPROGRAMMED CHARGES	
41000	Payments to Other Governmental Units Within State	1
41100	Transfer Tuition	1
41300	Area Vocational Schools.....	1
41400	Joint Services and Supply - Special Education.....	1
41500	Interlocal Agreements - Special Education.....	1
41600	Joint Services and Supply - Other.....	1
41700	Interlocal - Other.....	1
41800	Payments to Charter Schools	1
41900	Other	1
42000	Payments to Governmental Units Outside State.....	1
43000	Interfund Transfers	
43100	Transfers from One Fund to Another.....	0
43120	Transfer to Self-Insurance.....	0
43200	Loans from One Fund to Another.....	0
43300	Securities Purchased	0
43400	FICA Transfers (Co-ops only).....	1
43500	Debt Service TBR Transfers (ECA Only)	1
49000	Other Nonprogrammed Charges	
49100	Indirect Costs	0
49200	Scholarship.....	3
50000	DEBT SERVICES	
51000	Principal of Debt.....	4
51100	Bonds	4
51200	Temporary Loans	0

Attachment 1

51300	Emergency Loans.....	4
51400	School Bus Loans	4
51500	Bond Anticipation Notes.....	4
51600	Other Department of Local Government Finance Approved Debt.....	4
52000	Interest on Debt.....	4
52100	Bonds	4
52200	Temporary Loans	3
52300	Emergency Loans.....	4
52400	School Bus Loans	4
52500	Bond Anticipation Notes.....	4
52600	Other Department of Local Government Finance Approved Debt.....	4
53000	Lease Rental.....	4
53100	Buildings-Principal	4
53150	Buildings-Interest.....	4
53200	Equipment-Principal	4
53250	Equipment-Interest.....	4
53300	School Buses-Principal	4
53350	School Buses-Interest.....	4
53400	Other-Principal.....	4
53450	Other-Interest	4
54000	Advancements and Obligations	4
54100	Veterans' Memorial Fund.....	4
54200	Common School Fund	4
54300	Civil Aid Bond Obligations	4
59000	Other Debt Services (Specify)	
59100	Bond Registrars Fee	
59200	Bond Bank Fee	

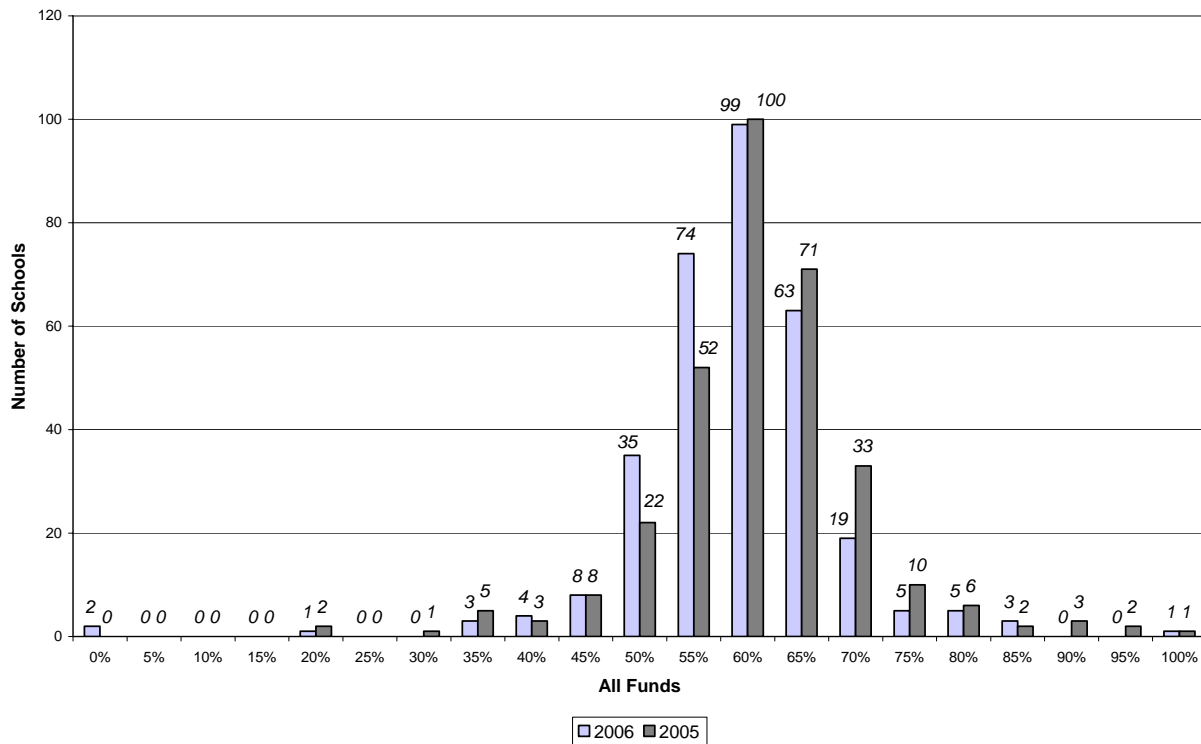
Attachment 2

Please see enclosed CD for this information.

Attachment 3

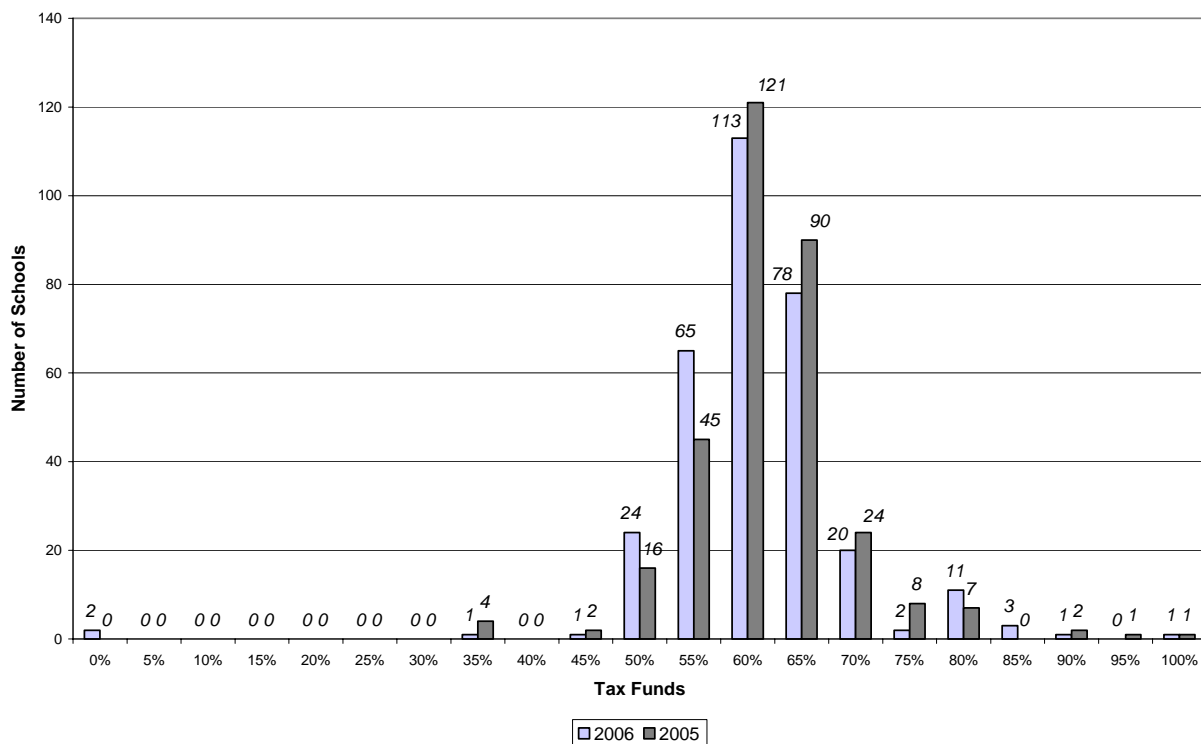
Chart 1

2005 and 2006 Total School Instructional Expenditures



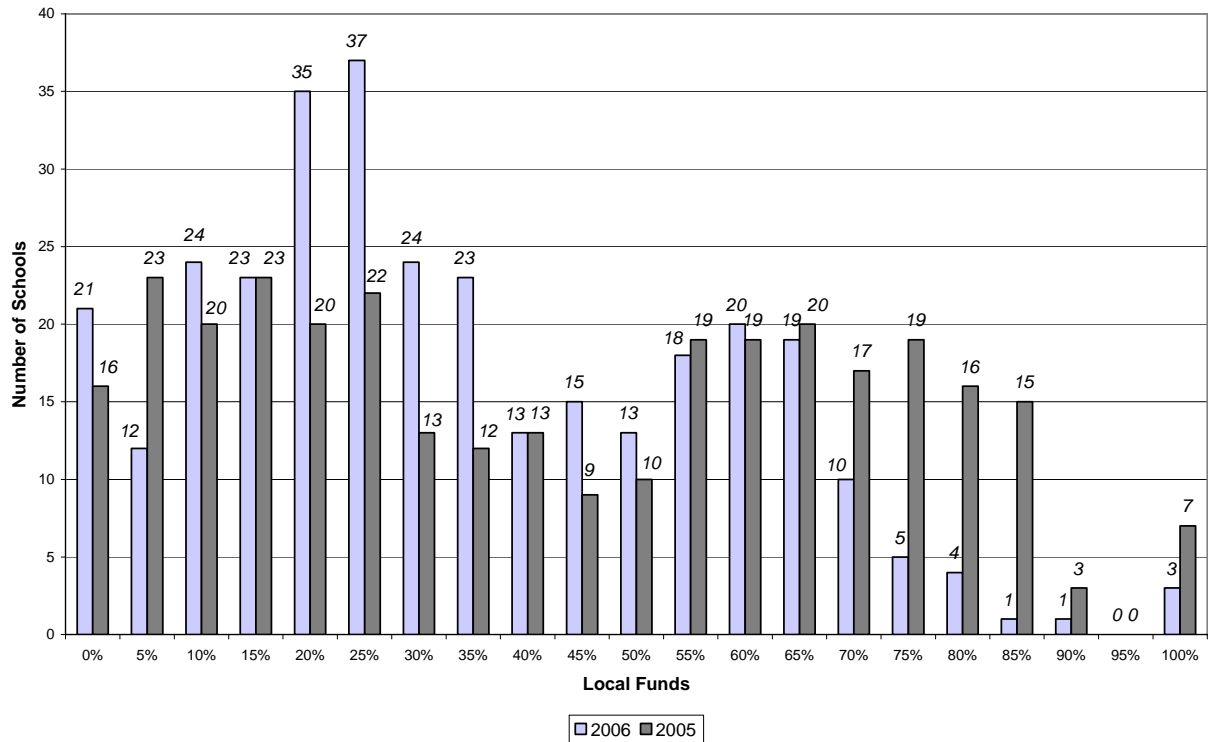
Bar Chart 2

2005 and 2006 School Instructional Expenditures from All Property Tax Funds



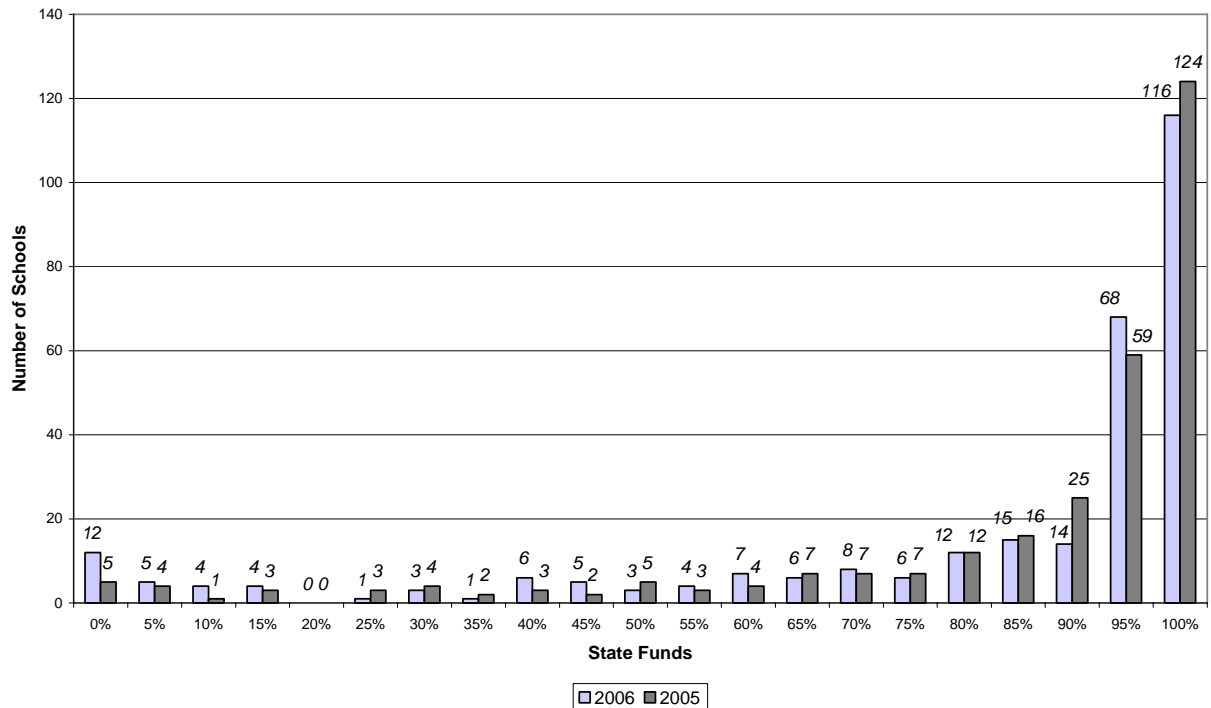
Bar Chart 3

2005 and 2006 School Instructional Expenditures from All Other Local Funds



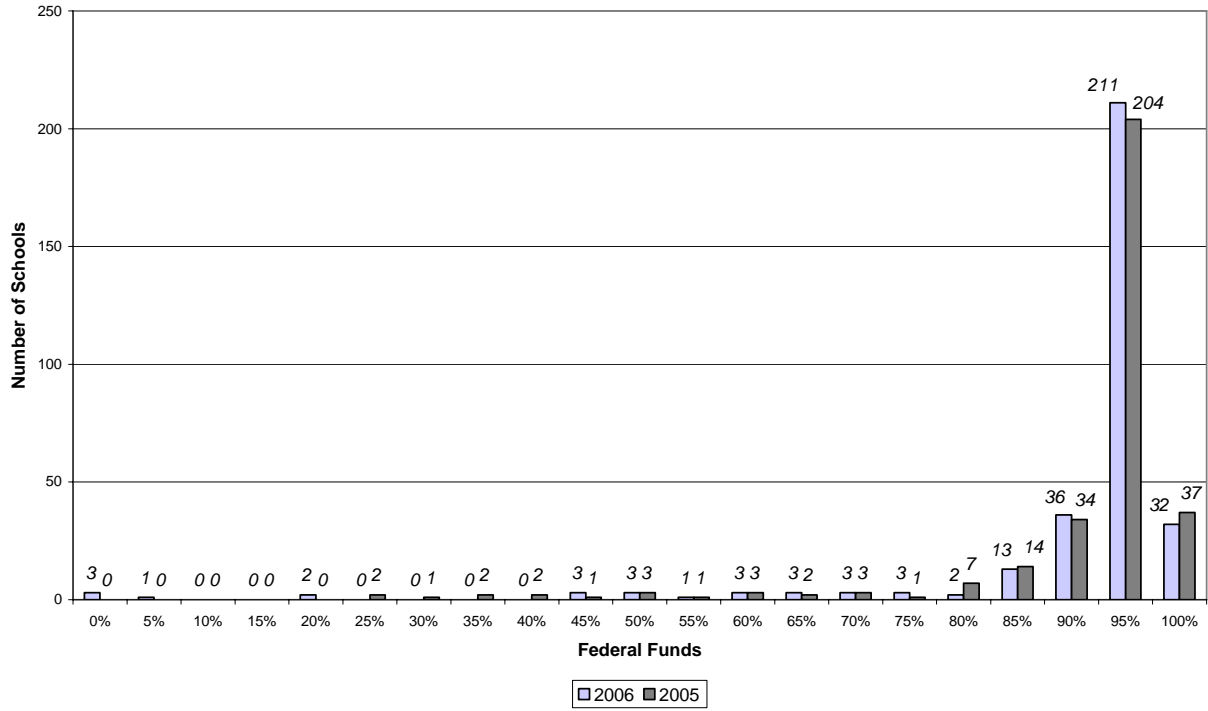
Bar Chart 4

2005 and 2006 School Instructional Expenditures from All Dedicated State Funds



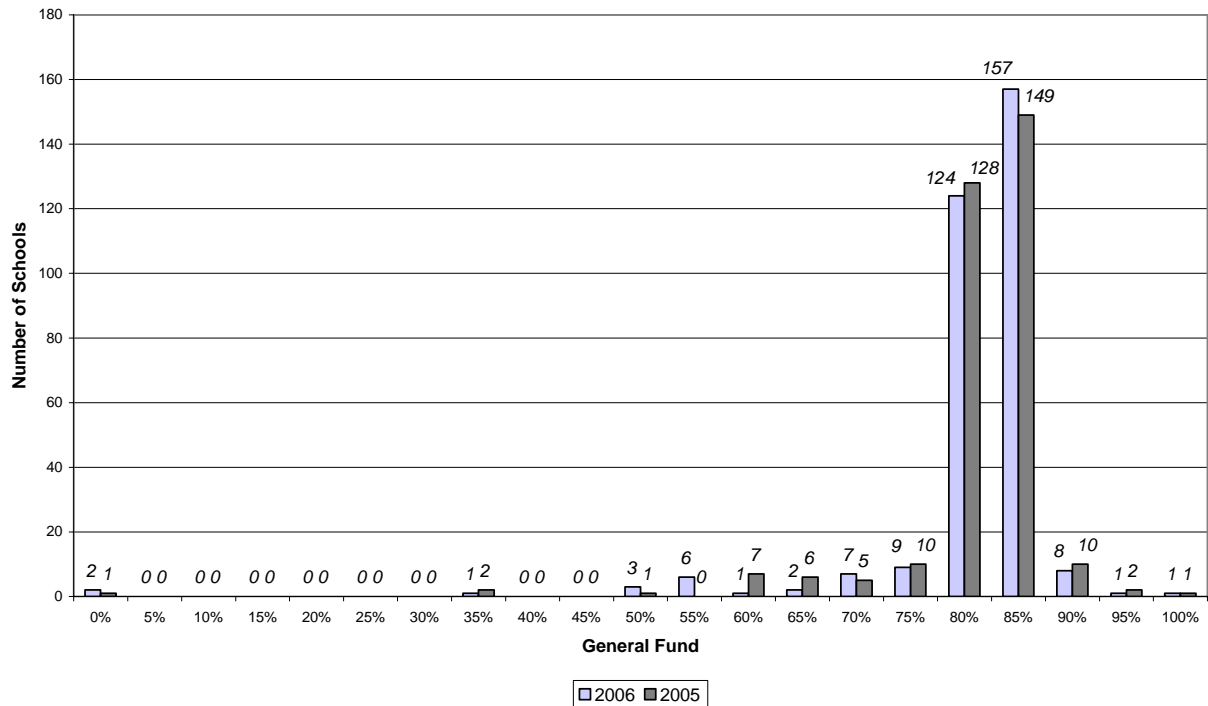
Bar Chart 5

**2005 and 2006 School Instructional Expenditures from
All Dedicated Federal Funds**



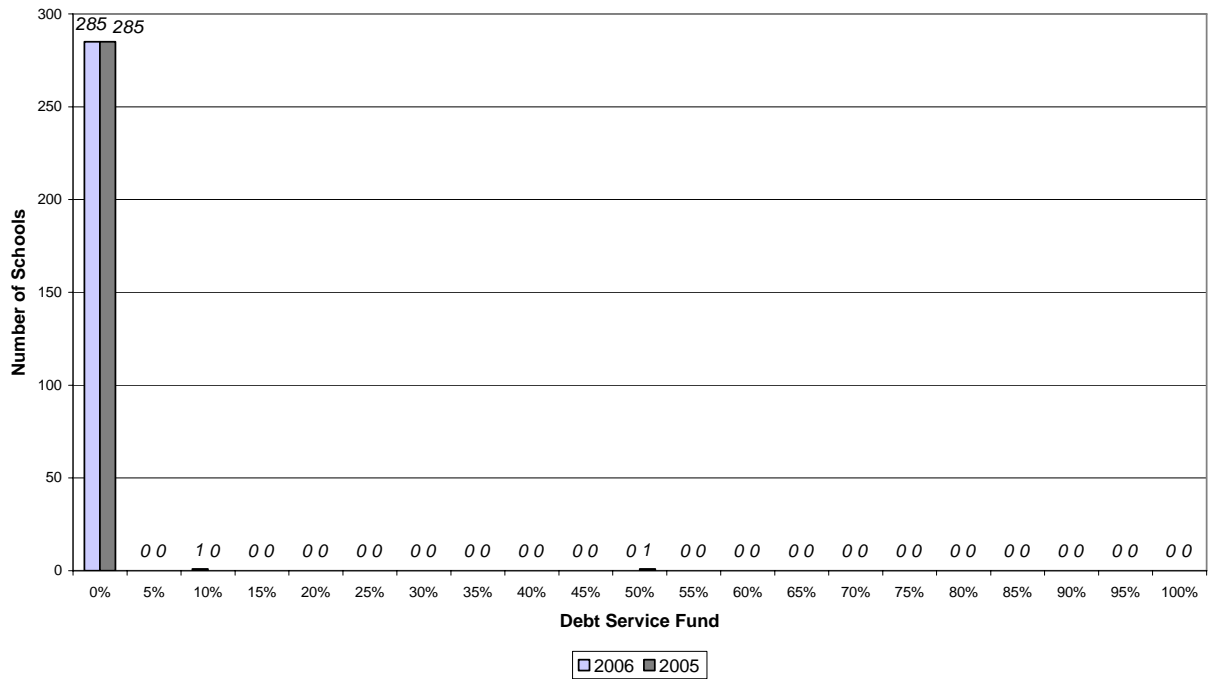
Bar Chart 6

**2005 and 2006 School Instructional Expenditures from
General Fund,
Property Tax Funds Only**



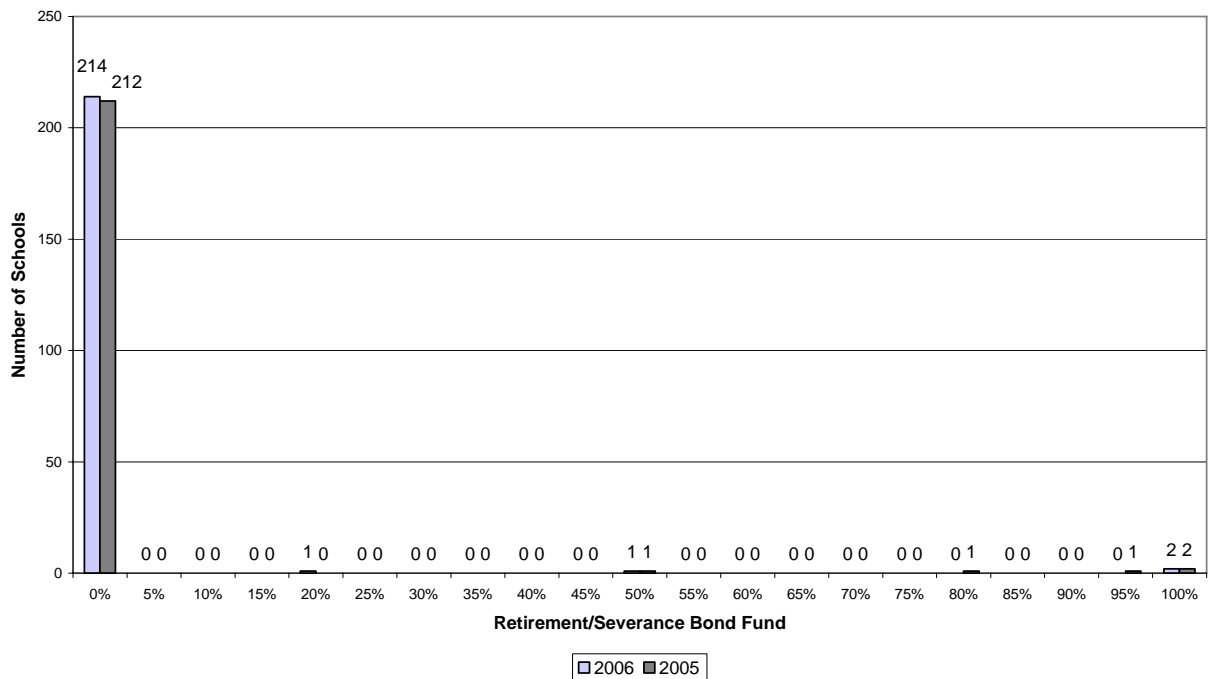
Bar Chart 7

**2005 and 2006 School Instructional Expenditures from
Debt Service Fund,
Property Tax Funds Only**



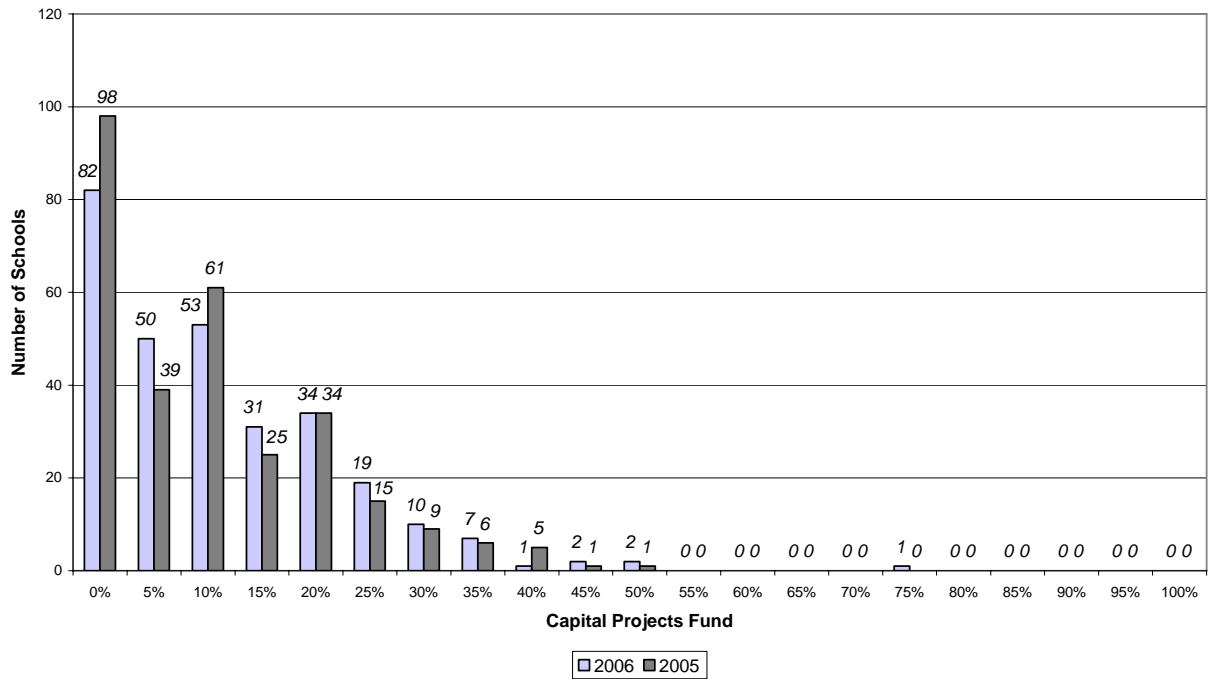
Bar Chart 8

**2005 and 2006 School Instructional Expenditures from
Retirement/Severance Bond Fund,
Property Tax Funds Only**



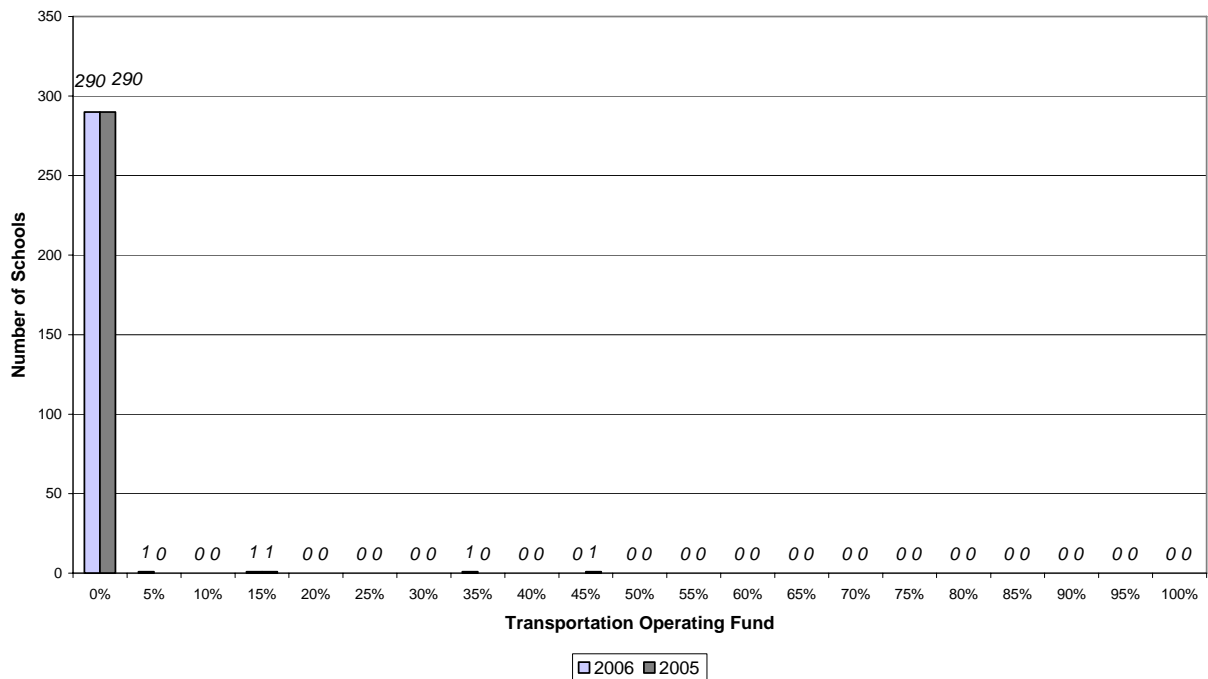
Bar Chart 9

**2005 and 2006 School Instructional Expenditures from
Capital Projects Fund,
Property Tax Funds Only**



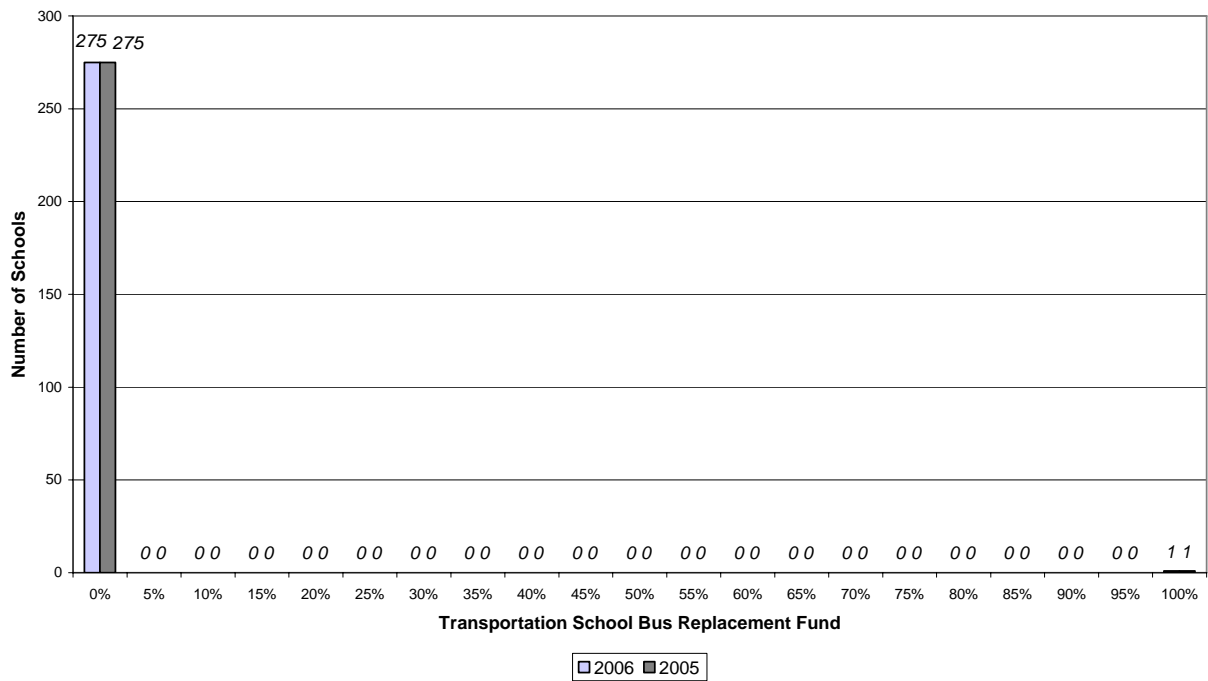
Bar Chart 10

**2005 and 2006 School Instructional Expenditures from
Transportation Operating Fund,
Property Tax Funds Only**



Bar Chart 11

**2005 and 2006 School Instructional Expenditures from
Transportation School Bus Replacement Fund,
Property Tax Funds Only**



Bar Chart 12

**2005 and 2006 School Instructional Expenditures from
Special Education Preschool Fund,
Property Tax Funds Only**

